

Form F-66 (IA-2) (6-30-2015)					
<div>STATE OF IOWA</div> <div>2015</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2015</div> <div>OTTUMWA</div> <div>CITY OF OTTUMWA, IOWA</div> <div>DUE: December 1, 2015</div>		<div>16209000700000</div> <div>CITY OF OTTUMWA</div> <div>105 E THIRD STREET</div> <div>OTTUMWA IA 52501</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
<div>WHEN COMPLETED, PLEASE RETURN TO</div> <div>Mary Mosiman, CPA</div> <div>Auditor of State</div> <div>State Capitol Building</div> <div>Des Moines, IA 50319-0004</div>		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		12,585,627		12,585,627	12,329,373
Less: Uncollected property taxes-levy year		0		0	10,000
Net current property taxes		12,585,627		12,585,627	12,319,373
Delinquent property taxes		11,987		11,987	0
TIF revenues		735,288		735,288	733,114
Other city taxes		4,806,953	0	4,806,953	4,498,068
Licenses and permits		313,226	0	313,226	262,059
Use of money and property		535,489	53,344	588,833	636,829
Intergovernmental		15,360,045	744,917	16,104,962	16,425,879
Charges for fees and service		4,331,053	12,179,293	16,510,346	17,443,454
Special assessments		389	0	389	49,000
Miscellaneous		2,478,583	665,503	3,144,086	3,341,252
Other financing sources		18,020,433	2,921,957	20,942,390	25,982,477
Total revenues and other sources		59,179,073	16,565,014	75,744,087	81,691,505
Expenditures and Other Financing Uses					
Public safety		8,944,222	0	8,944,222	9,059,176
Public works		6,450,172	0	6,450,172	7,469,311
Health and social services		780,224	0	780,224	785,926
Culture and recreation		2,593,920	0	2,593,920	2,754,047
Community and economic development		1,714,981	0	1,714,981	1,575,390
General government		2,662,197	0	2,662,197	2,769,762
Debt service		4,774,881	0	4,774,881	4,774,132
Capital projects		26,383,348	0	26,383,348	27,770,351
Total governmental activities expenditures		54,303,945	0	54,303,945	56,958,095
Business type activities		0	13,388,661	13,388,661	14,911,360
Total ALL expenditures		54,303,945	13,388,661	67,692,606	71,869,455
Other financing uses, including transfers out		9,560,285	1,936,855	11,497,140	15,287,977
Total ALL expenditures/And other financing uses		63,864,230	15,325,516	79,189,746	87,157,432
Excess revenues and other sources over (Under) Expenditures/And other financing uses		-4,685,157	1,239,498	-3,445,659	-5,465,927
Beginning fund balance July 1, 2014		27,314,261	9,377,704	36,691,965	36,691,965
Ending fund balance June 30, 2015		22,629,104	10,617,202	33,246,306	31,226,038
Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.					
Indebtedness at June 30, 2015		Amount - Omit cents	Indebtedness at June 30, 2015		Amount - Omit cents
General obligation debt		\$ 16,477,500	Other long-term debt		\$ 0
Revenue debt		\$ 12,830,836	Short-term debt		\$ 0
TIF Revenue debt		\$ 5,972,500			
			General obligation debt limit		\$ 48,108,123
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one	
			9/17/2015	<input checked="" type="checkbox"/> Date Published	
				<input type="checkbox"/> Date Posted	
Printed name of city clerk		Telephone	Area Code	Number	Extension
Amanda Valent		→	641	683-0620	
Signature of Mayor or other City official (Name and Title)				Date signed	
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 CITY OF OTTUMWA						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	5,008,160	5,511,527		2,065,940			12,585,627			12,585,627	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	5,008,160	5,511,527		2,065,940	0		12,585,627		T01	12,585,627	4
5	Delinquent property taxes	4,890	5,112		1,985			11,987		T01	11,987	5
6	Total property tax	5,013,050	5,516,639		2,067,925	0	0	12,597,614			12,597,614	6
7	TIF revenues			735,288				735,288		T01	735,288	7
8	Other city taxes											
8	Utility tax replacement excise taxes	156,502	161,930		63,527			381,959		T15	381,959	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	269,329						269,329		T15	269,329	9
10	Parimutuel wager tax							0		C30	0	10
11	Gaming wager tax							0		C30	0	11
12	Mobile home tax	28,642						28,642		T19	28,642	12
13	Hotel/motel tax	531,172						531,172		T19	531,172	13
14	Other local option taxes		3,595,851					3,595,851		T09	3,595,851	14
15	TOTAL OTHER CITY TAXES	985,645	3,757,781	0	63,527	0	0	4,806,953	0		4,806,953	15
16	Section B - LICENSES AND PERMITS	313,226						313,226		T29	313,226	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	39,478	17,157	1,147		27,880	7,300	92,962	49,649	U20	142,611	18
19	Rents and royalties	3,470	439,057					442,527	3,695	U40	446,222	19
20	Other miscellaneous use of money and property							0		U20	0	20
21								0			0	21
22	TOTAL USE OF MONEY AND PROPERTY	42,948	456,214	1,147	0	27,880	7,300	535,489	53,344		588,833	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	233,888	33,745			8,621,396		8,889,029	479,160	B89	9,368,189	27
28	Community development block grants		623,730			2,698,788		3,322,518		B50	3,322,518	28
29	Housing and urban development							0		B50	0	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes	37,132						37,132		B30	37,132	31
32								0			0	32
33	Total Federal grants and reimbursements	271,020	657,475	0	0	11,320,184	0	12,248,679	479,160		12,727,839	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF OTTUMWA						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		2,601,954					2,601,954		C46	2,601,954	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants	23,214	89,381			2,281		114,876	55,206	C89	170,082	49				
50	Iowa Department of Transportation							0	210,551	C89	210,551	50				
51	Iowa Department of Natural Resources					135,000		135,000		C89	135,000	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim							0		C89	0	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	23,214	2,691,335	0	0	137,281	0	2,851,830	265,757		3,117,587	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions		90,209					90,209			90,209	63				
64	Library service		25,031					25,031		D89	25,031	64				
65	Township contributions							0		D89	0	65				
66	Fire/EMT service							0		D89	0	66				
67	School District	144,296						144,296		D89	144,296	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	144,296	115,240	0	0	0	0	259,536	0		259,536	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	438,530	3,464,050	0	0	11,457,465	0	15,360,045	744,917		16,104,962	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0		A91	0	73				
74	Sewer							0	6,015,144	A8Ø	6,015,144	74				
75	Electric							0		A92	0	75				
76	Gas							0		A93	0	76				
77	Parking							0		A6Ø	0	77				
78	Airport		334,805					334,805		AØ1	334,805	78				
79	Landfill/garbage	1,774,983						1,774,983	2,082,667	A81	3,857,650	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF OTTUMWA		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0	115,018	A94	115,018	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees	87,680						87,680		A89	87,680	90
91	Prisoner care							0		A89	0	91
92	Fire service charges	13,326						13,326		A89	13,326	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges		120,166					120,166		A03	120,166	98
99	Library charges		15,900					15,900		A89	15,900	99
100	Park, recreation, and cultural charges							0	624,546	A61	624,546	100
101	Animal control charges	21,900						21,900		A89	21,900	101
102	Other charges - Specify	1,577,104	385,189					1,962,293			1,962,293	102
103	Group Health							0	3,341,918		3,341,918	103
104	TOTAL CHARGES FOR SERVICE	3,474,993	856,060	0	0	0	0	4,331,053	12,179,293		16,510,346	104
105												105
106	Section F - SPECIAL ASSESSMENTS	389						389		U01	389	106
107	Section G - MISCELLANEOUS											107
108	Contributions	10,000	427,901			52,470		490,371	206,952	U99	697,323	108
109	Deposits and sales/fuel tax refunds		6,891			9,585		16,476	370	U99	16,846	109
110	Sale of property and merchandise							0		U11	0	110
111	Fines	259,033						259,033		U30	259,033	111
112	Internal service charges		557,932					557,932		NR	557,932	112
113	Other miscellaneous - Specify	45,857	124,318			708,268		878,443	458,181		1,336,624	113
114	Ottumwa Water Works Debt Payment				135,000			135,000			135,000	114
115	Medicare Subsidy, Stop Loss Recoveries, Rebates		131,475					131,475			131,475	115
116	Forfeitures		9,853					9,853			9,853	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	314,890	1,258,370	0	135,000	770,323	0	2,478,583	665,503		3,144,086	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF OTTUMWA		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	10,583,671	15,309,114	736,435	2,266,452	12,255,668	7,300	41,158,640	13,643,057		54,801,697	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	101,149	55,104				9,598	165,851	77,316	NR	243,167	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)		898,000		384,025	7,929,680		9,211,705	-9,622	NR	9,202,083	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	3,583,170	1,914,138		1,834,653	651,843		7,983,804	2,854,263		10,838,067	127
128	Internal TIF loans and transfers in	13,360	2,790	173	642,750			659,073			659,073	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	3,697,679	2,870,032	173	2,861,428	8,581,523	9,598	18,020,433	2,921,957		20,942,390	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	14,281,350	18,179,146	736,608	5,127,880	20,837,191	16,898	59,179,073	16,565,014		75,744,087	132
133												133
134	Beginning fund balance July 1, 2014	3,216,421	11,007,611	-242,408	1,416,590	11,094,364	821,683	27,314,261	9,377,704		36,691,965	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	17,497,771	29,186,757	494,200	6,544,470	31,931,555	838,581	86,493,334	25,942,718		112,436,052	136
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015						CITY OF OTTUMWA						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
1	Section A — PUBLIC SAFETY											1				
2	Police department/Crime prevention — Current operation	4,374,131	44,586					4,418,717		E62	4,418,717	2				
3	Purchase of land and equipment	64,053	14,891					78,944		G62	78,944	3				
4	Construction							0		F62	0	4				
5	Jail — Current operation							0		E04	0	5				
6	Purchase of land and equipment							0		G04	0	6				
7	Construction							0		F04	0	7				
8	Emergency management — Current operation	18,295						18,295		E89	18,295	8				
9	Purchase of land and equipment							0		G89	0	9				
10	Flood control — Current operation					14,019		14,019		E59	14,019	10				
11	Purchase of land and equipment							0		G59	0	11				
12	Construction							0		F59	0	12				
13	Fire department — Current operation	3,025,955	209,055					3,235,010		E24	3,235,010	13				
14	Purchase of land and equipment	25,837	1,133,467					1,159,304		G24	1,159,304	14				
15	Construction							0		F24	0	15				
16	Ambulance — Current operation							0		E32	0	16				
17	Purchase of land and equipment							0		G32	0	17				
18	Building inspections — Current operation							0		E66	0	18				
19	Purchase of land and equipment							0		G66	0	19				
20	Construction							0		F66	0	20				
21	Miscellaneous protective services — Current operation							0		E66	0	21				
22	Purchase of land and equipment							0		G66	0	22				
23	Construction							0		F66	0	23				
24	Animal control — Current operation	19,933						19,933		E32	19,933	24				
25	Purchase of land and equipment							0		G32	0	25				
26	Construction							0		F32	0	26				
27	Other public safety — Current operation							0		E89	0	27				
28	Purchase of land and equipment							0		G89	0	28				
29								0			0	29				
30								0			0	30				
31								0			0	31				
32								0			0	32				
33								0			0	33				
34								0			0	34				
35								0			0	35				
36								0			0	36				
37								0			0	37				
38								0			0	38				
39								0			0	39				
40	TOTAL PUBLIC SAFETY	7,528,204	1,401,999	0	0	14,019	0	8,944,222			8,944,222	40				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF OTTUMWA		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		1,447,861					1,447,861		E44	1,447,861	42
43	Purchase of land and equipment		14,080					14,080		G44	14,080	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation	7,662						7,662		E60	7,662	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		357,688					357,688		E44	357,688	48
49	Traffic control safety — Current operation		451,894					451,894		E44	451,894	49
50	Purchase of land and equipment		16,049					16,049		G44	16,049	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		303,921					303,921		E44	303,921	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation	379,511						379,511		E44	379,511	54
55	Purchase of land and equipment	15,114						15,114		G44	15,114	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation		176,427					176,427		E81	176,427	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation		986,419					986,419		E01	986,419	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	1,689,729						1,689,729		E81	1,689,729	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation		603,817					603,817		E89	603,817	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	2,092,016	4,358,156	0	0	0	0	6,450,172			6,450,172	80

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF OTTUMWA							<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation	583,323						583,323		E32	583,323	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation	20,865	176,036					196,901		E79	196,901	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	604,188	176,036	0	0	0	0	780,224			780,224	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF OTTUMWA		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation		848,913					848,913		E52	848,913	122
123	Purchase of land and equipment		4,613					4,613		G52	4,613	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation	9,020						9,020		E61	9,020	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	787,178	18,901					806,079		E61	806,079	127
128	Purchase of land and equipment	10,736						10,736		G61	10,736	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	517,103						517,103		E61	517,103	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation		347,448					347,448		E03	347,448	133
134	Purchase of land and equipment		16,523					16,523		G03	16,523	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation	789						789		E61	789	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction		32,696					32,696		F61	32,696	138
139	TOTAL CULTURE AND RECREATION	1,324,826	1,269,094	0	0	0	0	2,593,920			2,593,920	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation		951,254	51,597				1,002,851		E89	1,002,851	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	234,159	242,560					476,719		E89	476,719	143
144	Purchase of land and equipment	5,776						5,776		G89	5,776	144
145	Housing and urban renewal — Current operation		4,888					4,888		E50	4,888	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation	224,747						224,747		E89	224,747	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	464,682	1,198,702	51,597	0	0	0	1,714,981			1,714,981	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF OTTUMWA						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	513,910						513,910		E29	513,910	160
161	Purchase of land and equipment	3,056						3,056		G29	3,056	161
162	Clerk, Treasurer, financial administration — Current operation	565,935						565,935		E23	565,935	162
163	Purchase of land and equipment	4,234						4,234		G23	4,234	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation							0		E25	0	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	78,536						78,536		E31	78,536	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation		359,230					359,230		E89	359,230	171
172	Other general government — Current operation		1,137,296					1,137,296		E89	1,137,296	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	1,165,671	1,496,526	0	0	0	0	2,662,197			2,662,197	176
177	Section G — DEBT SERVICE				4,774,881			4,774,881			4,774,881	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	4,774,881	0	0	4,774,881			4,774,881	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Airport		114,342			56,621		170,963			170,963	184
185	Culverts/West End Flood Mitigation		9,426			19,010,951		19,020,377			19,020,377	185
186	Parking Lot		17,971					17,971			17,971	186
187	Subtotal Regular Capital Projects	0	141,739	0	0	19,067,572	0	19,209,311			19,209,311	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189	Market St Bridge					1,086,681		1,086,681			1,086,681	189
190	Quincy					6,087,356		6,087,356			6,087,356	190
191	1st Ave							0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	7,174,037	0	7,174,037			7,174,037	192
193	TOTAL CAPITAL PROJECTS	0	141,739	0	0	26,241,609	0	26,383,348			26,383,348	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	13,179,587	10,042,252	51,597	4,774,881	26,255,628	0	54,303,945			54,303,945	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF OTTUMWA					<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation									E91	0	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								3,082,367	E80	3,082,367	201
202	Purchase of land and equipment								1,024,267	G80	1,024,267	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								1,723,526	E81	1,723,526	216
217	Purchase of land and equipment								233,430	G81	233,430	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation								1,002,159	E94	1,002,159	222
223	Purchase of land and equipment								69,272	G94	69,272	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF OTTUMWA						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237				
238	Other business type — Current operation											238				
239	Purchase of land and equipment											239				
240	Construction											240				
241												241				
242	Enterprise Debt Service											242				
243	Enterprise Capital Projects											243				
244	Enterprise TIF Capital Projects											244				
245	Internal service funds — Specify											245				
246												246				
247												247				
248												248				
249												249				
250												250				
251	TOTAL BUSINESS TYPE ACTIVITIES											251				
252												252				
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	13,179,587	10,042,252	51,597	4,774,881	26,255,628	0	54,303,945	13,388,661		67,692,606	253				
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT										NE		254			
255	Regular transfers out	1,105,252	7,711,328		75,000		9,632	8,901,212	1,936,855		10,838,067	255				
256	Internal TIF loans/repayments and transfers out	173		658,900				659,073			659,073	256				
257								0			0	257				
258	TOTAL OTHER FINANCING USES	1,105,425	7,711,328	658,900	75,000	0	9,632	9,560,285	1,936,855		11,497,140	258				
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	14,285,012	17,753,580	710,497	4,849,881	26,255,628	9,632	63,864,230	15,325,516		79,189,746	259				
260												260				
261	Ending fund balance June 30, 2015:											261				
262	Governmental:											262				
263	Nonspendable	3,208	29,512				29,111	61,831			61,831	263				
264	Restricted		11,403,665	-216,297	1,694,589	5,675,927	799,838	19,357,722			19,357,722	264				
265	Committed							0			0	265				
266	Assigned							0			0	266				
267	Unassigned	3,209,551						3,209,551			3,209,551	267				
268	Total Governmental	3,212,759	11,433,177	-216,297	1,694,589	5,675,927	828,949	22,629,104			22,629,104	268				
269	Proprietary								10,617,202		10,617,202	269				
270	Total ending fund balance June 30, 2015	3,212,759	11,433,177	-216,297	1,694,589	5,675,927	828,949	22,629,104	10,617,202		33,246,306	270				
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	17,497,771	29,186,757	494,200	6,544,470	31,931,555	838,581	86,493,334	25,942,718		112,436,052	271				
272												272				

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF OTTUMWA

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose

Amount paid to other local governments

Correction.....

M05 \$

Health.....

M32

Highways.....

M44

Transit subsidies.....

M94

Libraries.....

M52

Police protection.....

M62

Sewerage.....

M80

Sanitation.....

M81

All other.....

M89 \$

Purpose

Amount paid to State

Highways.....

L44 \$

All other.....

L89 \$

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

Total salaries and wages paid.....

200 \$

10,504,717

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	I91 \$
2. Sewer utility	19U 16,615,500	29U 3,830,836	39U 2,598,000	49U 5,017,500	49U	49U 12,830,836	49U	I89 618,136
3. Electric utility	19U	29U	39U	49U	49U	49U		I92
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U 6,527,500	29U	39U 555,000	49U	49U 5,972,500	49U	49U	I89 88,000
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89
10. GO BONDS	19U 8,290,000	29U 5,340,000	39U 2,170,000	49U 11,460,000	49U	49U	49U	I89 127,228
11.	19U	29U	39U	49U	49U	49U	49U	I89
12.	19U	29U	39U	49U	49U	49U	49U	I89
13.	19U	29U	39U	49U	49U	49U	49U	I89
14.	19U	29U	39U	49U	49U	49U	49U	I89
Total long-term debt	31,433,000	9,170,836	5,323,000	16,477,500	5,972,500	12,830,836	0	833,364

B. Short-term debt

Outstanding as of JULY 1, 2014

61V \$

Outstanding as of JUNE 30, 2015

64V \$

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013

\$

962,162,461

x .05 = \$

48,108,123

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$	\$	7,117,759	21,759,113	28,876,872

REMARKS

V98

Continued on next page

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